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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

GENERAL MOTORS CORPORATION, et al.,

Debtors.

Chapter 11

Case No. 09-50026 (REG)

(Jointly Administered)

**DECLARATION OF JOSHUA D. SMITH IN SUPPORT OF
OBJECTION OF APL CO. PTE. LTD. AND AMERICAN PRESIDENT LINES,
LTD. TO PROPOSED CURE AMOUNT**

I, Joshua D. Smith, make this Declaration under 28 U.S.C. § 1746 and state:

1. I am the Director of Finance of APL Co. Pte. Ltd. and American President Lines, Ltd. (collectively, “APL Liner”) in the Americas. I have worked for APL Liner for the past eight years in the finance department. In my capacity as the Director of Finance of APL Liner, I am responsible for all accounts receivable of APL Liner. I am familiar with and have custody of and responsibility for the accuracy of the books and records of APL Liner and its system for keeping those business records.

2. If called to testify in this matter, I could competently testify to the facts set forth in this Declaration.

3. I submit this declaration in support of APL Liner's objection to proposed cure amounts filed herewith.

4. APL Liner maintains books and records of all of the invoices it issues and all payments made on them, in the ordinary course of its business. Entries are made to those books and records at the time any invoice is issued or a payment is received. An invoice is issued by APL Liner only after it renders a service contracted for by a customer.

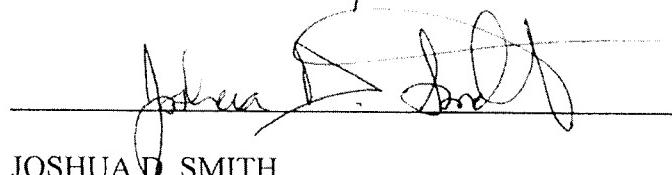
5. I have personally reviewed APL Liner's current books and records, which state that the invoices listed on Exhibit 1 hereto for the Debtors are currently outstanding and unpaid.

6. The related services rendered by APL Liner to the Debtors listed on Exhibit 1 are for transportation management.

7. Based upon my review of APL Liner's business records, I believe the total amounts stated on Exhibit 1 are the true and correct balances owed to APL Liner, under all agreements relating to its supply of services to the Debtors through May 31, 2009, under agreements that the Debtors seek to assume and assign.

I declare under penalty of perjury of the laws of the United States of America that the foregoing is true and correct.

Executed this 15 day of June, 2009, at Oakland, California.



JOSHUA D. SMITH